

SIMON & PARTNERS LLP

30 ROCKEFELLER PLAZA
FORTY-SECOND FLOOR
NEW YORK, NEW YORK 10112
www.simonlawyers.com

(212) 332-8900

FAX: (212) 332-8909

BRADLEY D. SIMON
BRIAN D. WALLER
KENNETH C. MURPHY

COUNSEL
HARRIET TAMEN
JEREMY M. WEINTRAUB
STEPHENIE L. BROWN

TERRENCE J. JOHNSON
MARK ELLIS

October 23, 2007

By ECF

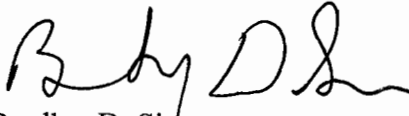
Honorable Colleen McMahon
United States District Judge
Daniel Patrick Moynihan Courthouse
500 Pearl Street, Room 640
New York, New York 10007

Re: United States v. Marquez; 06-cr-1138

Dear Judge McMahon:

As the government has electronically filed its memorandum in connection with sentencing, we attach our September 12, 2007 Sentencing Memorandum on Behalf of James G. Marquez for electronic filing.

Respectfully submitted,


Bradley D. Simon

cc: AUSA Margery B. Feinzig